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WHAT IS CLAIMED IS:

- A method of forming a penetration hole for a 1. through hole in a thermosetting resin copper-clad laminate having at least two copper layers, in which copper foils of the thermosetting resin copper-clad laminate are processed with an energy of 20 to 60 mJ/pulse sufficient for removing the copper foils by means of the pulse oscillation of a carbon dioxide gas laser, the method comprising forming or disposing a coating or a sheet of an organic substance 10 containing 3 to 97 % by volume of at least one powder selected from the group consisting of a metal compound powder, a carbon powder and metal powder which have a melting point of at least 900°C and a bond energy of at least 300 KJ/mol on at least a copper foil surface to be irradiated with the carbon dioxide gas laser, and irradiating a surface thereof with necessary pulses of the carbon dioxide gas laser to form the penetration hole.
- A method according to claim 1, wherein the 2. 20 organic substance is a water-soluble resin composition.
- A method according to claim 1, wherein, after the 3. penetration hole is formed, both the copper foil surfaces are etched to remove part of the thickness thereof and form 25 a smooth surface and at the same time to remove copper foil burrs fluffing on a penetration hole portion.
- A method according to claim 3, wherein the 4. etching is carried out to remove 1/3 to 1/2 of the thickness of the copper foil.

- 5. A method according to claim 1, wherein the metal compound powder, the carbon powder and the metal powder have an average particle diameter of 1 μ m or less.
- 5 6. A method according to claim 1, wherein coatings or sheets of an organic substance containing 3 to 97 % by volume of at least one powder selected from the group consisting of a metal compound powder, a carbon powder and metal powder which have a melting point of at least 900°C 10 and a bond energy of at least 300 KJ/mol are formed or disposed on copper foil surfaces of 2 to 10 copper-clad laminates, one coating or sheet on the copper foil surface of one copper-clad laminate, the 2 to 10 copper-clad laminates are stacked, and the upper surface of the stacked copper-clad laminates is irradiated with the carbon dioxide 15 gas laser to form the peneration holes at the same time.
- 7. A method according to claim 1, wherein a backup sheet having a resin layer and a metal plate is at least 20 partially bonded to an outermost copper foil surface of the copper-clad laminate opposite to a surface of the copper foil to be irradiated with the carbon dioxide gas laser.
- 8. A method according to claim 7, wherein the resin
 25 layer is formed of a water-soluble resin composition, the
 resin layer is placed on the copper foil surface and the
 backup sheet is laminated on the copper foil surface under
 heat and pressure.
- 30 9. A method according to claim 7, wherein the resin layer of the backup sheet has a thickness of 20 to 200 μm .

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- 10. A method according to claim 9, wherein the metal plate is a glossy metal plate having a thickness of 30 to 200 μm .
- A copper-clad laminate for use in a method of 5 11. forming a penetration hole for a through hole in a thermosetting resin copper-clad laminate having at least two copper layers, in which copper foils of the thermosetting resin copper-clad laminate are processed with an energy of 20 to 60 mJ/pulse sufficient for removing the 10 copper foils by means of the pulse oscillation of a carbon dioxide gas laser, the copper-clad laminate being a copperclad laminate containing a prepreg of a glass fabric substrate which is impregnated with a resin composition containing a thermosetting resin having a glass transition 15 temperature of at least 150°C and 10 to 60 % by weight an insulating inorganic filler, the copper-clad laminate having a cross section wherein the thermosetting resin and the inorganic filler from the resin composition are homogeneously mixed. 20
 - 12. A copper-clad laminate according to claim 11, wherein the thermosetting resin composition contains 0.1 to 10 % by weight of a black or brown dye or pigment.

13. An auxiliary material which is for use on a copper foil surface of a copper-clad laminate when a penetration hole is made in the copper-clad laminate with a carbon dioxide gas laser by irradiating the copper foil surface with an energy of 20 to 60 mJ/pulse sufficient by means of the pulse oscillation of a carbon dioxide gas laser, and which is a coating or a sheet of an organic

substance containing 3 to 97 % by volume of at least one powder selected from the group consisting of a metal compound powder, a carbon powder and metal powder which have a melting point of at least 900°C and a bond energy of at least 300 KJ/mol.

14. An auxiliary material according to claim 13, wherein the organic substance is a water-soluble resin composition.

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15. An auxiliary material according to claim 13, wherein the sheet is a product formed by bonding a water-soluble resin composition to one surface of a thermoplastic film.

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16. An auxiliary material according to claim 15, wherein the sheet is a product in which the total thickness of the layer of the water-soluble resin composition and the thermoplastic film is 30 to 200 μm .

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- 17. An auxiliary material according to claim 15, wherein the sheet is used by disposing the layer of the water-soluble resin composition on the copper foil surface side and laminating the layer of the water-soluble resin composition to the copper foil under heat under pressure.
- 18. An auxiliary material according to claim 15, wherein the sheet is used by wetting the surface of the layer of the water-soluble resin composition 3 μ m or less deep with water in advance, disposing the layer of the water-soluble resin composition on the copper foil surface side and laminating under pressure at room temperature.

- 19. A backup sheet for making a hole with a carbon dioxide gas laser, which is for use on a reverse outermost copper foil surface of a copper-clad laminate when a hole is made in the copper-clad laminate with a carbon dioxide gas laser by irradiating a front copper foil surface with an energy of 20 to 60 mJ/pulse by means of the pulse oscillation of a carbon dioxide gas laser and which comprises a 20 to 200 μm thick resin layer and a metal plate.
 - 20. A backup sheet according to claim 19, wherein the resin layer is a water-soluble resin composition.